



consideration the approximately \$9 Million<sup>2</sup> in pension assets accrued between 1994 and 1996, which the Supreme Court of Missouri ordered to be added to Spire East's \$131.4 Million prepaid pension asset. The effect of the Commission's Order in GR-2017-0215 and 0216 was that Spire was not collecting the approximately \$9 Million in its eight year pension asset amortization through rates.

5. Staff and Spire agree that the Commission may resolve the issue on remand by factoring the remanded amount into its final determination for the current pending general rate case. Proceeding in this way will prevent the need for an additional proceeding related to the past rate case and will ensure that Spire recovers the lost amount of the pension asset as was ordered on remand. Staff and Spire recommend that the Commission in its final consideration of Case No. GR-2021-0108, incorporate the approximately \$9 Million into Spire East's prepaid pension asset, in accordance with Staff's recommendations in that case. They also recommend that the Commission does not need to take any additional procedural actions to meet the Supreme Court of Missouri's order on remand.

**WHEREFORE**, Staff prays that the Commission will take notice of this *Procedural Recommendation*; will incorporate the additional \$9 Million into Spire East's prepaid pension asset in any final accounting related to Case No. GR-2021-0108; and grant such other and further relief as is just in the circumstances.

---

<sup>2</sup> The exact amount to be added on remand is \$8,961,548.

Respectfully submitted,

**/s/ Whitney Payne**

Whitney Payne  
Senior Counsel  
Missouri Bar No. 64078  
P. O. Box 360  
Jefferson City, MO 65102  
(573) 751-8706 (Telephone)  
(573) 751-9285 (Fax)  
[whitney.payne@psc.mo.gov](mailto:whitney.payne@psc.mo.gov)

Attorney for the Staff of the  
Missouri Public Service Commission

**/s/ Rachel L. Niemeier**

Rachel Lewis Niemeier MoBar #56073  
Regulatory Counsel  
Spire Missouri Inc.  
700 Market Street, 6<sup>th</sup> Floor  
St. Louis, MO 63101  
314-390-2623 Office  
Email: [rachel.niemeier@spireenergy.com](mailto:rachel.niemeier@spireenergy.com)

**ATTORNEY FOR SPIRE MISSOURI INC.**

**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the foregoing was served electronically, or hand-delivered, or via First Class United States Mail, postage prepaid, on all parties of record herein on this 23rd day of June, 2021.

**/s/ Whitney Payne**